

**AVOYELLES SOCIETY FOR THE  
DEVELOPMENTALLY DISABLED, INC.**

**Marksville, Louisiana**

**Financial Report  
Year Ended June 30, 2012**

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 Jane R. Hebert, CPA

Retired:  
 Conrad O. Chapman, CPA\* 2006  
 Harry J. Ciofalo, CPA 2007

\* A Professional Accounting Corporation

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITORS' REPORT

The Board of Directors  
 Avoyelles Society for the Developmentally Disabled, Inc.  
 Marksville, Louisiana

We have audited the accompanying statements of financial position of Avoyelles Society for the Developmentally Disabled, Inc. (a nonprofit organization), as of June 30, 2012, and the related statement of activities and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Avoyelles Society for the Developmentally Disabled, Inc. as of June 30, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Society will continue as a going concern. As shown in the financial statements, the Society incurred a \$61,454 decrease in net assets during the year ended June 30, 2012. In addition, the Society has incurred similar decreases in recent years. These factors, among others, as disclosed in Note 10 to the financial statements, raise substantial doubt about the Society's ability to continue as a going concern. Management's plans regarding these matters are also described in Note 10 to the financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

In accordance, with Government Auditing Standards, we have also issued our report dated December 4 2012, on our consideration of Avoyelles Society for the Developmentally Disabled, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and important for assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements referred to in the first paragraph taken as a whole. The accompanying information on pages 13 through 14 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the financial statements referred to above, and, in our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Marksville, Louisiana  
December 4, 2012

## **FINANCIAL STATEMENTS**

AVOYELLES SOCIETY FOR THE DEVELOPMENTALLY DISABLED, INC.  
Marksville, LA

Statement of Financial Position  
June 30, 2012

ASSETS

Current assets:

Cash and cash equivalents	\$ 20,492
Accounts Receivable	<u>27,620</u>
Total current assets	<u>48,112</u>

Fixed assets:

Land	2,000
Buildings	464,908
Furniture and fixtures	5,569
Machinery and equipment	56,216
Training equipment	13,910
Transportation equipment	45,863
Less: accumulated depreciation	<u>(301,347)</u>
Total net fixed assets	<u>287,119</u>

Total assets	<u>\$ 335,231</u>
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LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	\$ 12,003
Accrued expenses	9,589
Due to others	727
Notes payable - current portion	<u>5,974</u>
Total current liabilities	<u>28,293</u>

Long term liabilities:

Notes payable	<u>111,474</u>
Total liabilities	<u>139,767</u>

Net assets:

Unrestricted	<u>195,464</u>
Total liabilities and net assets	<u>\$ 335,231</u>

The accompanying notes are an integral part of the basic financial statements.

**AVOYELLES SOCIETY FOR THE DEVELOPMENTALLY DISABLED, INC.**  
**Marksville, LA**

**Statement of Activities**  
**For the Year Ended June 30, 2012**

<b>Support:</b>	
Dues and donations	\$ 3,912
Interest earned	14
Client service	56,057
Grants	363,892
Private pay	6,328
Miscellaneous revenue	<u>28,466</u>
Total support	<u>458,669</u>
 <b>Expenses:</b>	
Program services:	
Adult day services	422,312
Client service activities	<u>97,811</u>
Total expenses	<u>520,123</u>
 Change in net assets	(61,454)
 Net assets, beginning of year	<u>256,918</u>
 Net assets, end of year	<u>\$ 195,464</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES SOCIETY FOR THE DEVELOPMENTALLY DISABLED, INC.  
Marksville, LA

Statement of Cash Flows  
For the Year Ended June 30, 2012

Cash flows provided for operating activities:	
Change in net assets	<u>\$ (61,454)</u>
Adjustments to reconcile change in net assets to net cash provided for operations -	
Depreciation	23,641
Decrease in accounts receivables	(14,370)
Increase in accounts payable	3,807
Decrease in accrued expenses	<u>(47,157)</u>
Total adjustments	<u>(34,079)</u>
Net cash used by operating activities	(95,533)
Cash flows from investing activities:	
Purchase of equipment	(6,522)
Cash flows from capital financing activities:	
Proceeds from bank	120,000
Payments of note principal	<u>(41,746)</u>
Net cash provided by capital financing activities	<u>78,254</u>
Net decrease in cash and cash equivalents	(23,801)
Cash and cash equivalents, beginning of year	<u>44,293</u>
Cash and cash equivalents, end of year	<u>20,492</u>
Supplemental disclosure:	
Interest expense	<u>\$ 5,277</u>

The accompanying notes are an integral part of the basic financial statements.



AVOYELLES SOCIETY FOR THE DEVELOPMENTALLY DISABLED, INC.

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

A. Nature of Organization and Operations

The Avoyelles Society for the Developmentally Disabled, Inc. is a nonprofit organization. The Society was formed in 1968 to provide day services for and assistance to the adult handicapped residents of Avoyelles Parish, Louisiana. The Society participates as a provider agency in the Department of Health and Hospitals Title XX Day Developmental training services.

B. Income Taxes

The Avoyelles Society for the Developmentally Disabled, Inc. is exempt from federal income taxes under Section 501(c) (3) of the Internal Revenue Code of 1986. It is also exempt from Louisiana income tax.

C. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, except that the membership dues and donations are included in support in the period received.

D. Public Support and Revenue

Avoyelles Society for the Developmentally Disabled, Inc. receives funding primarily from Medicaid.

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Donated labor is valued at the minimum wage rate in effect at the time of the donated services. Donated professional time is valued at the current market rate of the specific project. Donated materials are valued at current market value at the time of donation.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. The Avoyelles Society for the Developmentally Disabled, Inc. had no temporarily or permanently restricted net assets as of June 30, 2012 arising from contributions.

AVOYELLES SOCIETY FOR THE DEVELOPMENTALLY DISABLED, INC.

Notes to Financial Statements (Continued)

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of support and expenses during the reporting period. Actual results could differ from those estimates.

F. Fixed Assets

Fixed assets are recorded at historical cost. It is the Avoyelles Society for the Developmentally Disabled, Inc.'s policy to capitalize all fixed assets. Fixed assets are being depreciated over their estimated useful lives using the straight-line method. The range of estimated useful lives is as follows:

Furniture and fixtures	3-5 years
Machinery and equipment	5-8 years
Vans	4 years
Buildings and improvements	30 years

G. Cash Equivalents

For the purpose of the statement of cash flows, the Society considers all highly liquid investments with an initial maturity of less than three months, as cash and cash equivalents.

(2) Cash and Cash Equivalents

At June 30, 2012, the Organization had cash and interest-bearing deposits (book balances) totaling \$20,492. These deposits are stated at cost, which approximates market. Deposit balances (bank balances) at June 30, 2012 totaled \$34,928 and were fully insured.

(3) Accounts Receivable

Grants and contracts receivable are deemed to be fully collectible by management and are comprised of the following at June 30, 2012:

Federal / State Grant - Medical Assistance Program	
MR/DD Waiver Services	<u>\$ 27,620</u>

**AVOYELLES SOCIETY FOR THE DEVELOPMENTALLY DISABLED, INC.**

**Notes to Financial Statements (Continued)**

**(4) Grants**

The Society participated in the following grants for the years ended June 30, 2012:

**Cash Grants:**

**Federal / State Grant - Medical Assistance Program**

MR/DD Waiver Services	\$ 322,149
EDS	26,686
United Way	12,972
Wal Mart	1,000
CFC	1,085
<b>Total</b>	<b><u>\$ 363,892</u></b>

**(5) Fixed Assets**

A summary of fixed assets for the year ended June 30, 2012 is as follows:

	<u>Balance</u> <u>06/30/11</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06/30/12</u>
<b>Fixed assets not being depreciated:</b>				
Land	\$ 2,000	\$ -	\$ -	\$ 2,000
<b>Other fixed assets:</b>				
Buildings	464,908		-	464,908
Furniture and fixtures	5,569	-	-	5,569
Machinery and equipment	56,216	-	-	56,216
Training equipment	13,910	-	-	13,910
Transportation equipment	39,341	6,522	-	45,863
<b>Totals</b>	<u>581,944</u>	<u>6,522</u>	<u>-</u>	<u>588,466</u>
 Less accumulated depreciation	 <u>277,706</u>	 <u>23,641</u>	 <u>-</u>	 <u>301,347</u>
 <b>Fixed assets, net</b>	 <u><b>\$ 304,238</b></u>	 <u><b>\$ (17,119)</b></u>	 <u><b>\$ -</b></u>	 <u><b>\$ 287,119</b></u>

AVOYELLES SOCIETY FOR THE DEVELOPMENTALLY DISABLED, INC.

Notes to Financial Statements (Continued)

(6) Long-Term Liabilities – Loan With Cottonport Bank

On November 18, 2011, the Society entered into a loan with The Cottonport Bank in the amount of \$120,000. The note is payable in monthly installments of \$951.83, with an interest rate of 5.0 percent and a maturity date of 2026. The note is secured by the land and building and has principal outstanding of \$117,448 at June 30, 2012. Future debt service requirements are:

Year Ending June 30,	Principal payments	Interest payments	Total
2013	\$ 5,974	\$ 5,924	\$ 11,898
2014	6,035	5,387	11,422
2015	6,344	5,078	11,422
2016	6,668	4,754	11,422
2017	7,009	4,413	11,422
2018-2022	40,807	16,303	57,110
2023-2027	44,611	4,885	49,496
Totals	<u>\$ 117,448</u>	<u>\$ 46,744</u>	<u>\$ 164,192</u>

(7) Line of Credit

On June 22, 2012, the Society was approved for a line of credit in the amount of \$50,000 with The Cottonport Bank. There were no funds drawn on the line of credit as of June 30, 2012.

(8) Deferred Annuity Contract

The Society established a tax-deferred annuity arrangement, effective January 1, 2011, under the provisions of Section 403(B) of the Internal Revenue Code. Under the plan, eligible employees may elect a salary reduction up to the maximum allowable annual amount as established by Section 402(g) of the Internal Revenue Code. No employer (Society) contributions are made to the plan.

(9) Subsequent Event Review

Subsequent events were evaluated through December 4, 2012.

(10) Going Concern

The Society incurred decreases of \$61,454, \$50,267 and \$85,550 in net assets during the years ended June 30, 2012, June 30, 2011 and June 30, 2010, respectively.

**AVOYELLES SOCIETY FOR THE DEVELOPMENTALLY DISABLED, INC.**

**Notes to Financial Statements (Continued)**

Over the past three years, the primary funding source of the Society (Medical Assistance Program MR/DD Waiver Services) has been the subject of government funding cuts. These funding cuts coupled with rising operating costs have forced the Society to operate at a deficit for the past three years.

The administration recently restructured the current debt to assist with the cash flow needs. They have also put into place cost saving measures, including pay cuts, flexible scheduling, and other cost controlling measures for related expenses. In addition, they have held more fundraisers to bring in additional revenues. The administration is continuing to closely monitor the financial status of the Society to attempt to overcome this uncertain financial situation.

## **SUPPLEMENTAL SCHEDULES**

AVOYELLES SOCIETY FOR THE DEVELOPMENTALLY DISABLED, INC.  
Marksville, LA

Detailed Statement of Activities  
(Unaudited)  
For the Year Ended June 30, 2012

Support:

Grants

Medicaid	\$ 322,149
Corporate	28,771
United Way	<u>12,972</u>
Total grants	363,892

Client service	56,057
Private pay	6,328
Contributions / donations	3,912
Interest earned	14
Miscellaneous revenue	<u>28,466</u>
Total support	<u>458,669</u>

Expenses:

Advertising	150
Bank charges and fees	236
Depreciation expense	23,641
Dues and subscriptions	1,153
Employee travel	599
Insurance	43,598
Interest expense	5,277
Licenses and permits	810
Maintenance and repairs	13,269
Miscellaneous expense	37,299
Office supplies	6,453
Payroll taxes	40,475
Salaries	259,050
Supplies - client service & training	28,839
Supplies - general	4,269
Telephone	3,221
Transportation	34,473
Utilities	<u>17,311</u>
Total expenses	<u>520,123</u>

Change in net assets	(61,454)
Net assets, beginning of year	<u>256,918</u>
Net assets, end of year	<u><u>\$ 195,464</u></u>

**AVOYELLES SOCIETY FOR THE DEVELOPMENTALLY DISABLED, INC.**  
**Marksville, LA**

**List of Board Members**  
**(Unaudited)**  
**For the Year Ended June 30, 2012**

<b>Board Member</b>	<b>Address</b>
<b>Troy Guilbeaux</b> <b>President</b>	<b>P.O. Box 521</b> <b>Marksville, LA 71351</b>
<b>Frank Havard</b> <b>Vice President</b>	<b>P.O. Box 385</b> <b>Marksville, LA 71351</b>
<b>Jocelyn Meaux</b> <b>Secretary / Treasurer</b>	<b>P.O. Box 186</b> <b>Cottonport, LA 71327</b>
<b>Lionel Bordelon</b> <b>Board Member</b>	<b>234 Tassin St.</b> <b>Moreauville, LA 71355</b>
<b>Darla Borden</b> <b>Board Member</b>	<b>P.O. Box 445</b> <b>Mansura, LA 71350</b>
<b>General Sherian Cadoria</b> <b>Board Member</b>	<b>107 Lancelot Dr.</b> <b>Mansura, LA 71350</b>
<b>Oscar Goody</b> <b>Board Member</b>	<b>P.O. Box 271</b> <b>Moreauville, LA 71355</b>
<b>Reverend Gary Jones</b> <b>Board Member</b>	<b>270 Sayes Road</b> <b>Deville, LA 71328</b>
<b>Joel Juneau</b> <b>Board Member</b>	<b>1671 Horseshoe Dr.</b> <b>Cottonport, LA 71327</b>
<b>Arlene Leviege</b> <b>Board Member</b>	<b>P.O. Box 834</b> <b>Marksville, LA 71351</b>
<b>Michael Robertson</b> <b>Board Member</b>	<b>P.O. Box 630</b> <b>Bunkie, LA 71322</b>

**There are no expiration dates on board members' terms.**



**INTERNAL CONTROL,  
COMPLIANCE  
AND  
OTHER MATTERS**

C. Burton Kolder, CPA\*  
 Russell F. Champagne, CPA\*  
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## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Board of Directors  
 Avoyelles Society for the Developmentally Disabled, Inc.  
 Marksville, Louisiana

We have audited the financial statements of Avoyelles Society for the Developmentally Disabled, Inc. (a nonprofit organization), as of and for the year ended June 30, 2012, and have issued our report thereon dated December 4, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Avoyelles Society for the Developmentally Disabled, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Avoyelles Society for the Developmentally Disabled, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Avoyelles Society for the Developmentally Disabled, Inc.'s internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Avoyelles Society for the Developmentally Disabled, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that were required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the Board of Directors and management of Avoyelles Society for the Developmentally Disabled Inc., State of Louisiana and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Marksville, Louisiana  
December 4, 2012

AVOYELLES SOCIETY FOR THE DEVELOPMENTALLY DISABLED, INC.

Summary Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
June 30, 2012

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/12) --						
<u>Internal Control:</u>						
We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.						
<u>Compliance:</u>						
There were no instances of compliance that were required to be reported.						
PRIOR YEAR (6/30/11) --						
<u>Internal Control:</u>						
There were no deficiencies in internal control over financial reporting.						
<u>Compliance:</u>						
2010-1	6/30/2010	Payroll taxes are not being remitted timely to the taxing authorities, resulting in delinquent taxes, penalties and interest.	Yes			
2011-2	6/30/2011	Failure to submit financial statements in accordance with Louisiana RS 24:516. The annual financial statements must be filed with the Louisiana Legislative Auditor within six months of fiscal year end. Due to the change in auditor, the audit could not be completed within the six month time frame.	Yes			